

BY: Committee on Ways and Means

AMENDMENTS TO HOUSE BILL 257
(First Reading File Bill)

AMENDMENT NO. 1

On page 1, in the sponsor line, after “Crosby,” insert “Kaiser, Howard,”; strike line 2 in its entirety and substitute “Property Tax Credit – Disabled Military Personnel and Surviving Spouses”; strike beginning with “authorizing” in line 3 down through “veteran.” in line 12 and substitute “expanding eligibility for a certain credit authorized against the county or municipal corporation property tax to include certain active duty, retired, or honorably discharged members of the armed forces of the United States and certain surviving spouses; authorizing the Mayor and City Council of Baltimore City or the governing body of a county or municipal corporation to provide, by law, for certain eligibility criteria; making a conforming change; providing for the application of this Act; and generally relating to eligibility for a property tax credit for active duty, retired, or honorably discharged members of the armed forces and their surviving spouses.”; in line 13, strike “adding to” and substitute “repealing and reenacting, with amendments”; and in line 15, strike “9–265” and substitute “9–258”.

AMENDMENT NO. 2

On pages 1 through 3, strike in their entirety the lines beginning with line 21 on page 1 through line 29 on page 3, inclusive, and substitute:

“9–258.

- (a) (1) In this section the following words have the meanings indicated.
- (2) “Dwelling” has the meaning stated in § 9–105 of this title.
- (3) “Eligible individual” means:
 - (i) an individual who is at least 65 years old;

(Over)

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(ii) an individual who is at least 65 years old and is a retired member of the uniformed services of the United States as defined in 10 U.S.C. § 101, the military reserves, or the National Guard; [or]

(iii) a surviving spouse, who is at least 65 years old and has not remarried, of a retired member of the uniformed services of the United States as defined in 10 U.S.C. § 101, the military reserves, or the National Guard;

(IV) AN INDIVIDUAL WHO:

1. IS AN ACTIVE DUTY, RETIRED, OR HONORABLY DISCHARGED MEMBER OF THE UNIFORMED SERVICES OF THE UNITED STATES AS DEFINED IN 10 U.S.C. § 101, THE MILITARY RESERVES, OR THE NATIONAL GUARD; AND

2. HAS A SERVICE-CONNECTED DISABILITY AS DEFINED IN A LOCAL LAW ENACTED UNDER SUBSECTION (D) OF THIS SECTION; OR

(V) A SURVIVING SPOUSE OF AN INDIVIDUAL DESCRIBED UNDER ITEM (IV) OF THIS PARAGRAPH WHO HAS NOT REMARRIED.

(b) The Mayor and City Council of Baltimore City or the governing body of a county or municipal corporation may grant, by law, a property tax credit under this section against the county or municipal corporation property tax imposed on the dwelling of an eligible individual.

(c) The property tax credit allowed under this section may:

(1) not exceed 20% of the county or municipal corporation property tax imposed on the property; and

(2) be granted for a period of up to 5 years.

(d) The Mayor and City Council of Baltimore City or the governing body of a county or municipal corporation may provide, by law, for:

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(1) the maximum assessed value of a dwelling that is eligible for the tax credit under this section;

(2) the minimum number of years, not to exceed 40 years, that an eligible individual not described under subsection [(a)(3)(ii) or (iii)] **(A)(3)(II), (III), OR (IV)** of this section must have resided in the same dwelling;

(3) CRITERIA THAT DEFINE A SERVICE-CONNECTED DISABILITY OF AN ELIGIBLE INDIVIDUAL DESCRIBED UNDER SUBSECTION (A)(3)(IV) OF THIS SECTION;

[(3)] (4) additional eligibility criteria for the tax credit under this section;

[(4)] (5) regulations and procedures for the application and uniform processing of requests for the tax credit; and

[(5)] (6) any other provision necessary to carry out the tax credit under this section.”.